



3015 (02-02-05)

ANNUAL REPORT

OF

Name: BRANDON WATER AND SEWER UTILITY

Principal Office: 117 EAST MAIN STREET
P.O. BOX 385
BRANDON, WI 53919

For the Year Ended: DECEMBER 31, 2004

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: BRANDON WATER AND SEWER UTILITY

Utility Address: 117 EAST MAIN STREET

P.O. BOX 385

BRANDON, WI 53919

When was utility organized? 1/1/1938

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: DEBORAH STARK

Title: UTILITY CLERK

Office Address:

115 N. CENTER STREET

P.O. BOX 385

BRANDON, WI 53919

Telephone: (920) 346 - 5415

Fax Number: (920) 346 - 8217

E-mail Address:

Individual or firm, if other than utility employee, preparing this report:

Name: DEAN S. TILLEMA

Title: CERTIFIED PUBLIC ACCOUNTANT

Office Address: WESTRA, TILLEMA & O'CONNOR, LLC

111 E. MAIN STREET

WAUPUN, WI 53963

Telephone: (920) 324 - 9711

Fax Number: (920) 324 - 8868

E-mail Address: deant@yourcpas.net

President, chairman, or head of utility commission/board or committee:

Name: PETER TE BEEST

Title: VILLAGE PRESIDENT

Office Address:

115 N. CENTER STREET

BRANDON, WI 53919

Telephone: (920) 346 - 5415

Fax Number: (920) 346 - 8217

E-mail Address:

Are records of utility audited by individuals or firms, other than utility employee? NO

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: DEAN S. TILLEMA**Title:** CERTIFIED PUBLIC ACCOUNTANT**Office Address:** WESTRA, TILLEMA & O'CONNOR, LLC
111 E. MAIN STREET
WAUPUN, WI 53963**Telephone:** (920) 324 - 9711**Fax Number:** (920) 324 - 8868**E-mail Address:****Date of most recent audit report:****Period covered by most recent audit:**

Names and titles of utility management including manager or superintendent:

Name: JAMES RAMSEY**Title:** SUPERINTENDENT**Office Address:**115 N. CENTER STREET
P.O. BOX 385
BRANDON, WI 53919**Telephone:** (920) 346 - 5415**Fax Number:** (920) 346 - 8217**E-mail Address:**

Name of utility commission/committee: BRANDON SEWER AND WATER UTILITY COMMISSION

Names of members of utility commission/committee:CRAIG BRESSER
BEVERLY HANNEFELD
DOUG HENKER
KURT KROHN
RICHARD ROEMING
PETER TE BEEST

Is sewer service rendered by the utility? YES**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:****Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	125,939	120,004	1
Operating Expenses:			
Operation and Maintenance Expense (401)	56,450	70,021	2
Depreciation Expense (403)	12,620	12,409	3
Amortization Expense (404)	0	0	4
Taxes (408)	19,646	18,605	5
Total Operating Expenses	88,716	101,035	
Net Operating Income	37,223	18,969	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	37,223	18,969	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	649	4,539	9
Miscellaneous Nonoperating Income (421)	91,220	23,750	10
Total Other Income	91,869	28,289	
Total Income	129,092	47,258	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(3,017)	0	11
Other Income Deductions (426)	39,285	5,195	12
Total Miscellaneous Income Deductions	36,268	5,195	
Income Before Interest Charges	92,824	42,063	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	133,169	150,239	13
Amortization of Debt Discount and Expense (428)	0	842	14
Amortization of Premium on Debt--Cr. (429)	0	0	15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)	0	0	18
Total Interest Charges	133,169	151,081	
Net Income	(40,345)	(109,018)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,187,468	(468,310)	19
Balance Transferred from Income (433)	(40,345)	(109,018)	20
Miscellaneous Credits to Surplus (434)	0	1,825,128	21
Miscellaneous Debits to Surplus--Debit (435)	60,332	60,332	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)			24
Total Unappropriated Earned Surplus End of Year (216)	1,086,791	1,187,468	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	125,939		125,939	1
Total (Acct. 400):	125,939	0	125,939	
Operation and Maintenance Expense (401):				
Derived	56,450		56,450	2
Total (Acct. 401):	56,450	0	56,450	
Depreciation Expense (403):				
Derived	12,620		12,620	3
Total (Acct. 403):	12,620	0	12,620	
Amortization Expense (404):				
Derived	0		0	4
Total (Acct. 404):	0	0	0	
Taxes (408):				
Derived	19,646		19,646	5
Total (Acct. 408):	19,646	0	19,646	
Revenues from Utility Plant Leased to Others (412):				
NONE	0		0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE	0		0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	37,223	0	37,223	

OTHER INCOME**Income from Merchandising, Jobbing and Contract Work (415-416):**

Derived	0		0	8
Total (Acct. 415-416):	0	0	0	

Nonoperating Rental Income (418):

NONE	0		0	9
Total (Acct. 418):	0	0	0	

Interest and Dividend Income (419):

INTEREST INCOME	649	0	649	10
Total (Acct. 419):	649	0	649	

Miscellaneous Nonoperating Income (421):

Contributed Plant - Water			0	11
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INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Miscellaneous Nonoperating Income (421):			
INCOME FROM NON-REGULATED SEWER	91,220	0	91,220 12
Total (Acct. 421):	91,220	0	91,220
TOTAL OTHER INCOME:	91,869	0	91,869

MISCELLANEOUS INCOME DEDUCTIONS

Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(3,017)		(3,017) 13
NONE	0	0	0 14
Total (Acct. 425):	(3,017)	0	(3,017)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water		5,195	5,195 15
AMORTIZATION OF SEWER CONTRIB. CAPTIAL	0	34,090	34,090 16
Total (Acct. 426):	0	39,285	39,285
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(3,017)	39,285	36,268

INTEREST CHARGES

Interest on Long-Term Debt (427):			
Derived	133,169		133,169 17
Total (Acct. 427):	133,169	0	133,169
Amortization of Debt Discount and Expense (428):			
NONE	0		0 18
Total (Acct. 428):	0	0	0
Amortization of Premium on Debt--Cr. (429):			
NONE	0		0 19
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	0		0 20
Total (Acct. 430):	0	0	0
Other Interest Expense (431):			
Derived	0		0 21
Total (Acct. 431):	0	0	0

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Interest Charged to Construction--Cr. (432):			
NONE	0		0 22
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	133,169	0	133,169
NET INCOME:	(1,060)	(39,285)	(40,345)
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	(511,801)	1,699,269	1,187,468 23
Total (Acct. 216):	(511,801)	1,699,269	1,187,468
Balance Transferred from Income (433):			
Derived	(1,060)	(39,285)	(40,345) 24
Total (Acct. 433):	(1,060)	(39,285)	(40,345)
Miscellaneous Credits to Surplus (434):			
NONE	0	0	0 25
Total (Acct. 434):	0	0	0
Miscellaneous Debits to Surplus--Debit (435):			
CORRECTION OF PRIOR YEAR CLOSEOUT OF ACCT#27	60,332	0	60,332 26
Total (Acct. 435)--Debit:	60,332	0	60,332
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 27
Total (Acct. 436)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	(573,193)	1,659,984	1,086,791

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	125,939	0	0	0	125,939	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify: NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	125,939	0	0	0	125,939	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	966,297	961,936	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	239,448	222,628	2
Net Utility Plant	726,849	739,308	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	3,287,494	3,281,327	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	398,406	299,874	4
Net Nonutility Property	2,889,088	2,981,453	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	248,575	382,117	7
Total Other Property and Investments	3,137,663	3,363,570	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	258,374	107,858	8
Temporary Cash Investments (132)		0	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	15,176	15,432	11
Other Accounts Receivable (143)	54,794	45,179	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	385,038	449,398	14
Materials and Supplies (150)	1,602	1,644	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	0	0	17
Total Current and Accrued Assets	714,984	619,511	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	25,588	27,271	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	25,588	27,271	
Total Assets and Other Debits	4,605,084	4,749,660	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	667,235	667,235	21
Appropriated Earned Surplus (215)		0	22
Unappropriated Earned Surplus (216)	1,086,791	1,187,468	23
Total Proprietary Capital	1,754,026	1,854,703	
LONG-TERM DEBT			
Bonds (221)	870,000	910,000	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	1,728,872	1,744,677	26
Total Long-Term Debt	2,598,872	2,654,677	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	3,889	6,019	28
Payables to Municipality (233)	136,704	164,354	29
Customer Deposits (235)		0	30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	42,991	43,628	32
Other Current and Accrued Liabilities (238)	11,287	26,279	33
Total Current and Accrued Liabilities	194,871	240,280	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	0	0	35
Other Deferred Credits (253)	57,315	0	36
Total Deferred Credits	57,315	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)		0	37
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	4,605,084	4,749,660	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	961,936	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (100.1)	688,505	0	0	0	2
Utility Plant in Service - Contributed Plant (100.2)	277,792	0	0	0	3
Utility Plant Purchased or Sold (391)					4
Utility Plant in Process of Reclassification (392)					5
Utility Plant Leased to Others (393)					6
Property Held for Future Use (394)					7
Construction Work in Progress (395)					8
Utility Plant Acquisition Adjustments (396)					9
Other Utility Plant Adjustments (397)					10
Total Utility Plant	966,297	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	168,726	0	0	0	11
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	70,722	0	0	0	12
Total Accumulated Provision	239,448	0	0	0	
Net Utility Plant	726,849	0	0	0	

**ACCUMULATED PROVISION FOR DEPRECIATION AND
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY
(ACCT. 110.1)**

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	157,101				157,101	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	12,620				12,620	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	215				215	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
CORR. OF PRIOR YR CLOSEOUT C	60,332				60,332	12
					0	13
					0	14
					0	15
Total credits	73,167	0	0	0	73,167	16
Debits during year						17
Book cost of plant retired	1,210				1,210	18
Cost of removal					0	19
Other debits (specify):						20
Est Reg Liab(253): Docket 05-US-105	60,332				60,332	21
					0	22
					0	23
					0	24
Total debits	61,542	0	0	0	61,542	25
Balance end of year (110.1)	168,726	0	0	0	168,726	26
Composite Depreciation Rate?	Yes					27
If yes, what is the rate?	1.87%					28

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 110.2)

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	65,527				65,527	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	5,195				5,195	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	5,195	0	0	0	5,195	16
Debits during year						17
Book cost of plant retired	0				0	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (110.1)	70,722	0	0	0	70,722	26
Composite Depreciation Rate?	Yes					27
If yes, what is the rate?	1.87%					28

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	3,281,327	6,167	0	3,287,494	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	3,281,327	6,167	0	3,287,494	
Less accum. prov. depr. & amort. (122)	299,874	98,532	0	398,406	3
Net Nonutility Property	2,981,453	(92,365)	0	2,889,088	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	1,602	1,644	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	1,602	1,644	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
REVENUE BONDS ISSUED 3/15/00	1,683	428	25,588	1
Total			25,588	
Unamortized premium on debt (251)				
NONE				2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	667,235	1
Changes during year (explain):		
NONE		2
Balance end of year	667,235	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
REVENUE BONDS	03/15/2000	11/01/2019	6.00%	870,000	1
Total Bonds (Account 221):				870,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					
SEWER NOTE PAYABLE - USDA	02/28/2003	02/28/2043	4.75%	63,299	1
SEWER NOTE PAYABLE - BANK OF OAKFIELD	02/27/2003	03/01/2008	4.34%	1,665,573	2
Total for Account 224				<u>1,728,872</u>	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	19,646	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	19,646	
Taxes paid during year:		
County, state and local taxes	18,253	6
Social Security taxes	1,258	7
PSC Remainder Assessment	135	8
Other (explain):		
NONE		9
Total payments and other debits	19,646	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
REVENUE BONDS	9,231	52,594	52,999	8,826	1
Subtotal	9,231	52,594	52,999	8,826	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
SEWER CONSTRUCTION LOAN	34,397	80,575	80,807	34,165	3
Subtotal	34,397	80,575	80,807	34,165	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	43,628	133,169	133,806	42,991	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
UTILITY FUND ACCOUNTS	248,575	3
Total (Acct. 125):	248,575	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	15,176	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	15,176	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	54,794	9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	54,794	
Receivables from Municipality (145):		
ADVANCE DUE FROM VILLAGE TIF	385,038	12
Total (Acct. 145):	385,038	
Prepayments (165):		
NONE		13
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		15
Total (Acct. 183):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Payables to Municipality (233):		
TEMPORARY ADVANCE FROM MUNICIPALITY	136,704	16
Total (Acct. 233):	136,704	
Other Deferred Credits (253):		
Regulatory Liability	57,315	17
NONE		18
Total (Acct. 253):	57,315	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (100.1)	686,324	0	0	0	686,324	1
Materials and Supplies	1,623	0	0	0	1,623	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (110.1)	162,913	0	0	0	162,913	4
Customer Advances for Construction					0	5
Regulatory Liability	28,657	0	0	0	28,657	6
NONE					0	7
Average Net Rate Base	496,377	0	0	0	496,377	
Net Operating Income	37,223	0	0	0	37,223	8
Net Operating Income as a percent of						
Average Net Rate Base	7.50%	N/A	N/A	N/A	7.50%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

NONE

FULL-TIME EMPLOYEES (FTE)

Use FTE numbers where FTE stands for full-time employees or full-time equivalency. FTE can be computed by using total hours worked/2080 hours for a fiscal year. Estimate to the nearest tenth. If an employee works part time for more than one industry then determine FTE based on estimate of hours worked per industry.

Example: An employee worked 35% of their time on electric jobs, 30% on water jobs, 20% on sewer jobs and 15% on municipal nonutility jobs. The FTE by industry would be .4 for electric, .3 for water and .2 for sewer.

Industry (a)	FTE (b)	
Water	2	1
Electric		2
Gas		3
Sewer		4

**REGULATORY LIABILITY - PRE-2003 HISTORICAL
ACCUMULATED DEPRECIATION ON CONTRIBUTED UTILITY
PLANT (253)**

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Balance First of Year					0	1
Add credits during year:						
Establish Regulatory Liability 1/1/04	60,332	0	0	0	60,332	2
Other (specify): NONE					0	3
Deduct charges:						
Miscellaneous Amortization (425)	3,017				3,017	4
Other (specify): NONE					0	5
Balance End of Year	57,315	0	0	0	57,315	

FINANCIAL SECTION FOOTNOTES

Balance Sheet End-of-Year Account Balances (Page F-18)

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$2,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

DONE-Acct 143

DONE-Acct 145

DONE-Acct 233

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	118,279	119,596	1
Total Sales of Water	118,279	119,596	
Other Operating Revenues			
Forfeited Discounts (470)	0	0	2
Other Water Revenues (474)	7,660	408	3
Total Other Operating Revenues	7,660	408	
Total Operating Revenues	125,939	120,004	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)	31,366	52,523	4
General Operating Expenses (680-690)	25,084	17,498	5
Total Operation and Maintenance Expenses	56,450	70,021	
Other Operating Expenses			
Depreciation Expense (403)	12,620	12,409	6
Amortization Expense (404)	0	0	7
Taxes (408)	19,646	18,605	8
Total Other Operating Expenses	32,266	31,014	
Total Operating Expenses	88,716	101,035	
NET OPERATING INCOME	37,223	18,969	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	345	14,373	58,404	4
Commercial	36	3,272	11,283	5
Industrial	2	41	336	6
Total Metered Sales to General Customers (461)	383	17,686	70,023	
Private Fire Protection Service (462)	0		0	7
Public Fire Protection Service (463)	1		43,732	8
Other Sales to Public Authorities (464)	19	1,600	4,524	9
Sales to Irrigation Customers (465)	0	0	0	10
Sales for Resale (466)	0	0	0	11
Interdepartmental Sales (467)	0	0	0	12
Total Sales of Water	403	19,286	118,279	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	43,732	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	43,732	
Forfeited Discounts (470):		
Customer late payment charges		5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	325	7
Other (specify):		
FEDERAL FEMA EXPENSE REIMBURSEMENTS FOR FLOOD DAMAGE COSTS	7,335	8
Total Other Water Revenues (474)	7,660	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
PLANT OPERATION AND MAINTENANCE EXPENSES			
Salaries and Wages (600)	15,417	15,483	1
Purchased Water (610)		0	2
Fuel or Power Purchased for Pumping (620)	9,779	10,358	3
Chemicals (630)		0	4
Supplies and Expenses (640)	3,463	3,019	5
Repairs of Water Plant (650)	1,930	21,548	6
Transportation Expenses (660)	777	2,115	7
Total Plant Operation and Maintenance Expenses	31,366	52,523	
GENERAL OPERATING EXPENSES			
Administrative and General Salaries (680)	8,372	50	8
Office Supplies and Expenses (681)	1,133	1,747	9
Outside Services Employed (682)	2,040	2,929	10
Insurance Expense (684)	1,806	1,743	11
Employees Pensions and Benefits (686)	6,020	5,762	12
Regulatory Commission Expenses (688)		0	13
Miscellaneous General Expenses (689)	5,713	5,267	14
Uncollectible Accounts (690)		0	15
Total General Operating Expenses	25,084	17,498	
Total Operation and Maintenance Expenses	56,450	70,021	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		18,143	17,178	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		110	128	2
Net property tax equivalent		18,033	17,050	
Social Security		1,478	1,421	3
PSC Remainder Assessment		135	134	4
Other (specify): NONE			0	5
Total tax expense		19,646	18,605	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Fond du Lac				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.250694				3
County tax rate	mills		6.215696				4
Local tax rate	mills		9.237668				5
School tax rate	mills		13.833555				6
Voc. school tax rate	mills		1.846920				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		31.384533				10
Less: state credit	mills		1.658657				11
Net tax rate	mills		29.725876				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		9.237668				14
Combined School Tax Rate	mills		15.680475				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		24.918143				17
Total Tax Rate	mills		31.384533				18
Ratio of Local and School Tax to Total	dec.		0.793963				19
Total tax net of state credit	mills		29.725876				20
Net Local and School Tax Rate	mills		23.601232				21
Utility Plant, Jan. 1	\$	961,936	961,936				22
Materials & Supplies	\$	1,644	1,644				23
Subtotal	\$	963,580	963,580				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	963,580	963,580				26
Assessment Ratio	dec.		0.797783				27
Assessed Value	\$	768,728	768,728				28
Net Local & School Rate	mills		23.601232				29
Tax Equiv. Computed for Current Year	\$	18,143	18,143				30
Tax Equivalent per 1994 PSC Report	\$	3,743					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	18,143					34

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	16,855		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	16,997		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	66,802		11
Total Source of Supply Plant	100,654	0	
PUMPING PLANT			
Land and Land Rights (320)	914		12
Structures and Improvements (321)	0		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	53,189		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	5,954		20
Total Pumping Plant	60,057	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
Total Water Treatment Plant	0	0	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			16,855	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			16,997	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			66,802	11
Total Source of Supply Plant	0	0	100,654	
PUMPING PLANT				
Land and Land Rights (320)			914	12
Structures and Improvements (321)			0	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			53,189	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			5,954	20
Total Pumping Plant	0	0	60,057	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			0	23
Total Water Treatment Plant	0	0	0	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	30,280		26
Transmission and Distribution Mains (343)	373,386		27
Fire Mains (344)	0		28
Services (345)	44,296		29
Meters (346)	29,379	2,832	30
Hydrants (348)	32,598		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	509,939	2,832	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	3,172		35
Computer Equipment (372.1)	1,177	2,739	36
Transportation Equipment (373)	3,927		37
Other General Equipment (379)	5,218		38
Other Tangible Property (390)	0		39
Total General Plant	13,494	2,739	
Total utility plant in service directly assignable	684,144	5,571	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	684,144	5,571	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			30,280 26
Transmission and Distribution Mains (343)			373,386 27
Fire Mains (344)			0 28
Services (345)			44,296 29
Meters (346)	1,210		31,001 30
Hydrants (348)			32,598 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	1,210	0	511,561
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			3,172 35
Computer Equipment (372.1)			3,916 36
Transportation Equipment (373)			3,927 37
Other General Equipment (379)			5,218 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	16,233
Total utility plant in service directly assignable	1,210	0	688,505
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	1,210	0	688,505

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	0	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	0		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	0		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	0	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
Total Water Treatment Plant	0	0	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			0 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	0
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			0 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			0 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	0
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
Total Water Treatment Plant	0	0	0

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	277,792		27
Fire Mains (344)	0		28
Services (345)	0		29
Meters (346)	0		30
Hydrants (348)	0		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	277,792	0	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	0		38
Other Tangible Property (390)	0		39
Total General Plant	0	0	
Total utility plant in service directly assignable	277,792	0	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	277,792	0	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)			277,792 27
Fire Mains (344)			0 28
Services (345)			0 29
Meters (346)			0 30
Hydrants (348)			0 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	277,792
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			0 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	0
Total utility plant in service directly assignable	0	0	277,792
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	0	0	277,792

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			2,077	2,077	1
February			1,907	1,907	2
March			1,959	1,959	3
April			1,922	1,922	4
May			2,049	2,049	5
June			2,089	2,089	6
July			2,175	2,175	7
August			2,084	2,084	8
September			1,841	1,841	9
October			1,691	1,691	10
November			1,625	1,625	11
December			1,695	1,695	12
Total annual pumpage	0	0	23,114	23,114	
Less: Water sold				19,286	13
Volume pumped but not sold				3,828	14
Volume sold as a percent of volume pumped				83%	15
Volume used for water production, water quality and system maintenance				1,800	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				1,800	19
Volume pumped but unaccounted for				2,028	20
Percent of water lost				9%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				816	23
Date of maximum: 1/30/2004					24
Cause of maximum:					25
MAIN BREAK					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				45	26
Date of minimum: 11/20/2004					27
Total KWH used for pumping for the year				51,560	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WELL 1 1938	1	833	10	0	Yes	1
WELL 2 LEASED	2	638	10	0	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	1	2	3	1
Location	WELL 1	WELL2	WELL 3	2
Purpose	P	P	S	3
Destination	D	D	D	4
Pump Manufacturer	FM	WEIMAN	GE	5
Year Installed	1938	1985	1948	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	300	100	220	8
Pump Motor or Standby Engine Mfr	FM	BALDOR	OTHER	9
Year Installed	1938	1985	1948	10
Type	ELECTRIC	ELECTRIC	OTHER	11
Horsepower	40	10	1	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	1	2	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	4
			5
Year constructed	1938	1938	6
			7
Primary material (earthen, steel, concrete, other)	OTHER	STEEL	8
			9
Elevation difference in feet (See Headnote 3.)	14	125	10
			11
Total capacity in gallons (actual)	40,000	51,750	12
WATER TREATMENT PLANT			13
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER	OTHER	14
			15
Points of application (wellhouse, central facilities, booster station, other)	OTHER	OTHER	16
			17
Filters, type (gravity, pressure, other, none)	NONE	NONE	18
			19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000	1.0000	20
			21
Is a corrosion control chemical used (yes, no)?	N	N	22
			23
Is water fluoridated (yes, no)?	N	N	24
			25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

			Number of Feet					
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	2.000	496	0	0	0	496	1
M	D	4.000	5,008	0	0	0	5,008	2
P	D	4.000	600	0	0	0	600	3
M	D	6.000	16,689	0	0	0	16,689	4
P	D	6.000	716	0	0	0	716	5
P	D	8.000	8,299	0	0	0	8,299	6
Total Within Municipality			31,808	0	0	0	31,808	
Total Utility			31,808	0	0	0	31,808	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	323	0	0	0	323		1
M	1.000	36	0	0	0	36	2	2
M	1.500	2	0	0	0	2		3
M	2.000	22	0	0	0	22		4
M	3.000	1	0	0	0	1		5
Total Utility		384	0	0	0	384	2	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	410	24	22	0	412	30	1
0.750	1	0	0	0	1	0	2
1.500	3	0	0	0	3	0	3
2.000	4	0	0	0	4	1	4
3.000	1	0	0	0	1	0	5
4.000	1	0	0	0	1	0	6
Total:	420	24	22	0	422	31	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	341	22	1	16	0	32	412	1
0.750	0	1	0	0	0	0	1	2
1.500	0	2	0	1	0	0	3	3
2.000	0	2	0	2	0	0	4	4
3.000	0	0	0	1	0	0	1	5
4.000	0	0	0	1	0	0	1	6
Total:	341	27	1	21	0	32	422	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	50				50	2
Total Fire Hydrants	50	0	0	0	50	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.

Number of hydrants operated during year:	50
Number of distribution system valves end of year:	96
Number of distribution valves operated during year:	96

WATER OPERATING SECTION FOOTNOTES

Other Operating Revenues (Water) (Page W-04)

Please explain amounts in Account 474 in excess of \$2,000, including like items grouped. Please provide, for example, a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

DONE-Acct. 474

Water Operation & Maintenance Expenses (Page W-05)

If Fuel or Power Purchased for Pumping (620), divided by the Total kWh Used for Pumping on the Source of Supply, Pumping and Purchased Water Statistics schedule, is less than 3 cents or greater than 12 cents, please explain.

POWER FOR PUMPING-EXPERIENCED RECENT UTILITY RATE INCREASE.

For values that represent an increase or a decrease when compared to the previous year of greater than 30%, but not less \$2,000, please explain.

ACCOUNT 650 - REPAIRS - DECREASE DUE ABSENCE OF MAJOR MAIN BREAKS AND OTHER REPAIRS.

ACCOUNT 680 - ADM. SALARIES - INCREASE DUE TO A MORE ACCURATE ACCOUNTING OF VILLAGE CLERK'S HOURS ALLOCATED TO UTILITY WORK.

Meters (Page W-19)

Ss. PSC 185.83(2) states "Station meters shall be maintained to ensure reasonable accuracy and shall have the accuracy checked at least once every 2 years." Are all station meters being tested every two years? Answer yes or no. If no, please explain.

YES
